

# APPLICATION FOR DIRECT PAY PERMIT

- Complete this entire form including answers to all questions below.
- Send the original to the Wisconsin Department of Revenue.
- Retain a copy for your records.

Wisconsin Department of Revenue  
Division of Taxpayer Services  
Customer Service & Education Bureau  
PO Box 8949  
Madison WI 53708-8949

## FOR DEPARTMENT USE ONLY

Direct Pay Permit Number

Date Issued

Print Name of Applicant			Wisconsin Tax Account Number
Address (Number and Street or Rural Route)			Federal Employer ID Number
City or Post Office	State	Zip Code	Fiscal Year Ending Date
Name of Contact Person			Phone (      )
Type of Business			NAICS Code
<p>1. Do you regularly make purchases of tangible personal property or taxable services under circumstances where it is difficult to determine whether the property will be subject to sales or use taxes?</p> <p><input type="checkbox"/> Yes      <input type="checkbox"/> No*</p> <p>If Yes, what is the approximate annual amount of these purchases (excluding purchases for resale) that would be subject to use tax in Wisconsin? ..... \$ _____</p>			
<p>2. Will the use of a direct pay permit significantly reduce your work in administering sales and use taxes?</p> <p><input type="checkbox"/> Yes      <input type="checkbox"/> No*</p>			
<p>3. Will your accounting system clearly indicate the amount of tax owed when items are purchased without tax using a Direct Pay Permit?</p> <p><input type="checkbox"/> Yes      <input type="checkbox"/> No*</p>			

\* If you answered no to questions 1 or 2 above, please attach an explanation of why you are applying for a direct pay permit.  
If you answered no to question 3, attach an explanation of how you will determine your tax liability.

## CERTIFICATION

*I certify that the above statements are correct to the best of my knowledge and that I am authorized to sign the application.*

Signature	Title	Date
Print Name		

A Direct Pay Permit will be mailed to you if your application is approved. This permit allows a purchaser to purchase taxable tangible personal property and certain taxable services without Wisconsin sales and use tax, even though no exemption applies. Use tax is then reported by the purchaser when the property or service is stored, used, or consumed in a taxable manner.

## **How to Apply for a Permit**

1. Complete the Application for Direct Pay Permit
2. Send the completed application to:

Registration Unit  
Wisconsin Department of Revenue  
PO Box 8949  
Madison WI 53708-8949

## **Requirements for Obtaining a Direct Pay Permit**

The Department of Revenue will issue a direct pay permit to you at the beginning of your taxable year if the following seven requirements are fulfilled:

1. that issuing the permit will significantly reduce the work of administering the sales and use taxes because of the nature of your business;
2. that your accounting system will clearly indicate the amount of tax you owe;
3. that you make enough taxable purchases to justify the expense of regular audits by the Department of Revenue;
4. that you are not liable under ch. 71, 72, 76, 77, 78, or 139, Wis. Stats., for delinquent taxes (including costs, penalties, surcharges, and interest) of \$400 or more if any part of the tax is delinquent for at least 5 months;
5. that it is in the state's best interests to issue the permit;
6. that you purchase enough tangible personal property under circumstances that make it difficult to determine whether the property will be subject to sales or use tax; and
7. that you hold a valid business tax registration certificate under sec. 73.03(50), Wis. Stats.

## **If you have Questions about Direct Pay Permits**

If you have any questions regarding direct pay permits (or other questions relating to sales, use, or withholding taxes) you may contact the department:

- by telephone in Milwaukee at (414) 227-4444, Madison (608) 266-2776, TDD (608) 267-1049
- by fax (608) 267-1030
- by e-mail [sales10@dor.state.wi.us](mailto:sales10@dor.state.wi.us)
- through our web site at [www.dor.state.wi.us](http://www.dor.state.wi.us)

You may write to the Department of Revenue, PO Box 8949, Madison, WI 53708-8949.